## **ABSTRACT**

The present invention provides a method of manufacturing a thin film magnetic head realizing both high precision in formation of a main magnetic pole layer and proper position of a flare point and capable of contributing to an improvement in recording performance from a manufacturing viewpoint. By performing a series of patterning processes using a buffer layer and a non-magnetic layer of which etching rate is low as a stopper layer, a main magnetic pole layer is formed. First, at the time of forming a front end portion, a precursor main magnetic pole layer (preparation layer of the main magnetic pole layer) is patterned by using the buffer layer as a mask, so that the front end portion is formed with high precision to have a small width as designed. Second, at the time of forming a rear end portion, since a portion covered with the buffer layer (covered portion) in the precursor main magnetic pole layer is covered with both a precursor non-magnetic layer pattern (preparation layer of the non-magnetic layer) and the buffer layer, when an etching process is performed on the precursor main magnetic pole layer, a preset flare point is prevented from being positionally deviated.